

HOUSE No. 2547

By Mr. Bradley of Hingham, petition of Michael W. Morrissey
relative to the taxation of truck campers. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT TO ELIMINATE THE TRUCK CAMPER TAX LOOPHOLE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. The definition of “Number plate” in Section 1 of
2 chapter 90, as appearing in the 2002 Official Edition, is hereby
3 amended by striking out in lines 172 and 173, inclusive, the words
4 “motor vehicle assigned to such motor vehicle” and inserting in
5 place thereof the following words:— motor vehicle or trailer
6 assigned to such motor vehicle or trailer.

1 SECTION 2. Section 1 of chapter 90, as so appearing, is
2 hereby amended by inserting after the definition of “Terminal” at
3 the end of line 271, the following new definition:—
4 “Truck camper”, a portable slide-in unit constructed to provide
5 temporary living quarters for recreational, camping, travel or
6 other use, consisting of a roof, floor and sides, designed to be
7 loaded onto and mounted on the bed of a pick-up truck and
8 unloaded from the bed of a pick-up truck.

1 SECTION 3. The definition of “Trailer” in Section 1 of
2 chapter 90, as so appearing, is hereby amended by inserting at the
3 end of line 290, the following sentence:— The definition of
4 “Trailer” shall also mean a truck camper.

1 SECTION 4. Section 2 of said chapter 90, as so appearing, in
2 hereby amended in line 193 by inserting after the word “vehicle”
3 the following words:— provided, however, if said trailer is also a
4 truck camper, then the truck camper number plate shall be issued

5 in the form of a number decal as permitted by the section 1 defini-
6 tion of number plate.

1 SECTION 5. Section 6 of said chapter 90, as so appearing, in
2 hereby amended in line 193 by inserting after the word “vehicle”
3 the following new section: provided, however, if said trailer is
4 also a truck camper, then for truck campers the number plate
5 issued in the form of a number decal by the registrar in section
6 two shall be displayed on the outside of the driver’s side rear wall
7 on the truck camper so that it shall always be plainly visible.